V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)
An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai
Reaccredited with 'A++' Grade (4th Cycle) by NAAC

VIRUDHUNAGAR

Quality Education with Wisdom and Values

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM REGULATIONS AND SYLLABUS
(with effect from Academic Year 2024 - 2025)

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 13 UG Programmes (Aided), 15 UG Programmes (SF), 15 PG Programmes and 6 Ph.D. Programmes. The curricula for all these Programmes, except Ph.D. Programmes, have been framed as per the guidelines given by the University Grants Commission (UGC) &Tamil Nadu State Council for Higher Education (TANSCHE) under Choice Based Credit System (CBCS) and the guidelines for Outcome Based Education (OBE).

The Departments of Commerce, English, History, Mathematics, Biochemistry and Tamil upgraded as Research Centres offer Ph.D. Programmes as per the norms and regulations of Madurai Kamaraj University, Madurai and do not come under the purview of CBCS.

A. CHOICE BASED CREDIT SYSTEM (CBCS)

The CBCS provides an opportunity for the students to choose Courses from the prescribed Courses. The CBCS is followed as per the guidelines formulated by the UGC. The performance of students is evaluated based on the uniform grading system. Computation of the Cumulative Grade Point Average (CGPA) is made to ensure uniformity in evaluation system.

List of Programmes in which CBCS/Elective Course System is implemented

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UG PROGRAMMES

Arts & Humanities	:	History (E.M. & T.M.), English, Tamil
Physical & Life Sciences	:	Mathematics, Zoology, Chemistry, Physics, Biochemistry, Home Science - Nutrition and Dietetics, Costume Design and Fashion, Microbiology, Biotechnology, Computer Science, Information Technology, Data Science, Computer Applications and Computer Applications - Graphic Design
Commerce & Management		Commerce, Commerce (Computer Applications), Commerce (Professional Accounting), Business Administration

PG PROGRAMMES

Arts & Humanities	:	History, English, Tamil
Physical & Life Sciences	:	Mathematics, Biochemistry, Home Science - Nutrition and Dietetics, Chemistry, Biotechnology, Computer Science, Computer Science (Data Science) and Computer Applications (MCA) *
Commerce & Management	:	Commerce, Business Administration (MBA) *
		* AICTE approved Programmes

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

1. Core Courses
2. Elective Courses
   - Generic Elective Courses
   - Discipline Specific Elective Courses (DSEC)
   - Non Major Elective Courses (NMEC)
3. Skill Enhancement Courses (SEC)
4. Environmental Studies (EVS)
5. Value Education
6. Self Study Courses (Online)
7. Extra Credit Courses (Self Study Courses) (Optional)

List of Non Major Elective Courses (NME)
(2024-2025 onwards)

Name of the Course	Course Code	Semester	Department
Introduction to Tourism	24UHIN11	I	History (E.M)
Indian Constitution	24UHIN21	II	
சுற்றுலா ஓர் அறிமுகம்	24UHIN11	I	History (T.M)
இந்திய அரசியலமைப்பு	24UHIN21	II	
Popular Literature and Culture	24UENN11	I	English
Philosophy for Literature	24UENN21	II	
அடிப்படைத் தமிழ் இலக்கணம் – I எழுத்தறிதல்/ பேச்சுக்கலைத்திறன்	24UBTN11/ 24UTAN11	I	Tamil

அடிப்படைத்தமிழ் – மொழித் திறனறிதல் / பயன்முறைத் தமிழ்	24UBTN21/ 24UTAN21	II	
Basic Hindi - I	24UBHN11	I	Hindi
Basic Hindi - II	24UBHN21	II	
Practical Banking/ Financial Literacy-I	24UCON11/ 24UCON12	I	Commerce
Basic Accounting Principles/ Financial Literacy-II	24UCON21/ 24UCON22	II	
Practical Banking / Self-Employment and Startup Business	24UCON11/ 24UCCN11	I	Commerce C.A.
Basic Accounting Principles / Fundamentals of Marketing	24UCON21/ 24UCCN21	II	
Women Protection Laws	24UCPN11	I	Commerce Professional Accounting
Basic Labour Laws	24UCPN21	II	
Basics of Event Management	24UBAN11	I	Business Administration
Managerial Skill Development	24UBAN21	II	
Quantitative Aptitude -I	24UMTN11	I	Mathematics
Quantitative Aptitude - II	24UMTN21	II	
Physics for EveryDay Life	24UPHN11	I	Physics
Astrophysics	24UPHN21	II	
Food Chemistry	24UCHN11	I	Chemistry
Dairy Chemistry	24UCHN21	II	
Ornamental fish farming and Management	24UZYN11	I	Zoology
Biocomposting for Entrepreneurship	24UZYN21	II	
Foundations of Baking and Confectionery	24UHSN11	I	Home Science – Nutrition and Dietetics
Women's Health and Wellness	24UHSN21	II	
Nutrition and Health	24UBCN11	I	Biochemistry
Life Style Diseases	24UBCN21	II	
Social and Preventive Medicine	24UMBN11	I	Microbiology
Nutrition & Health Hygiene	24UMBN21	II	
Herbal Medicine	24UBON11	I	Biotechnology
Organic Farming and Health Management	24UBON21	II	
Basics of Fashion	24UCFN11	I	Costume Design And Fashion
Interior Designing	24UCFN21	II	

Office Automation	24UCSN11	I	Computer Science
Introduction to HTML	24UCSN21	II	
Office Automation	24UITN11	I	Information Technology
Basics of Internet	24UITN21	II	
Fundamentals of Information Technology	24UDSN11	I	Data Science
Computer Fundamentals	24UDSN21	II	
Office Automation	24UCAN11	I	B.C.A.
Web Designing	24UCAN21	II	
OrganicFarming	24UBYN11	I	Botany
Nursery and Landscaping	24UBYN12	I	
Mushroom Cultivation	24UBYN21	II	Botany
MedicinalBotany	24UBYN22	II	
Library and Information Science - I	24ULSN11	I	Library Science
Library and Information Science - II	24ULSN21	II	
Cadet Corps for Career Development I	24UNCN11	I	National Cadet Corps
Cadet Corps for Career Development II	24UNCN21	II	

B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

The core philosophy of Outcome Based Education rests in employing a student - centric learning approach to measure the performance of students, based on a set of pre-determined outcomes. The significant advantage of OBE is that it enables a revamp of the curriculum based on the learning outcomes, upgrade of academic resources, quality enhancement in research and integration of technology in the teaching–learning process. It also helps in bringing clarity among students as to what is expected of them after completion of the Programme in general and the Course in particular. The OBE directs the teachers to channelise their teaching methodologies and evaluation strategies to attain the Programme Educational Objectives (PEOs) and fulfill the Vision and Mission of the Institution.

Vision of the Institution

The founding vision of the Institution is to impart Quality Education to the rural womenfolk and to empower them with knowledge and leadership quality.

Mission of the Institution

The mission of the Institution is to impart liberal education committed to quality and excellence. Its quest is to mould learners into globally competent individuals instilling in them life-oriented skills, personal integrity, leadership qualities and service mindedness.

B.1. Programme Educational Objectives, Programme Outcomes and Programme Specific Outcomes

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It is imperative for the Institution to set the Programme Educational Objectives (PEOs), Programme Outcomes (POs) and Course Outcomes (COs), consistent with its Vision and Mission statements. The PEOs and the POs should be driven by the Mission of the Institution and should provide distinctive paths to achieve the stated goals. The PEOs for each Programme have to fulfill the Vision and Mission of the Department offering the Programme.

Vision of the Department of Commerce

To impart knowledge of Commerce so that the learners can spread the seeds of Commerce throughout the fields of the society.

Mission of the Department of Commerce

- To provide an environment for understanding and learning Commerce.
- To inculcate an aptitude towards research oriented higher studies.
- To motivate the learners to undertake project works and to apply the findings and suggestions for the betterment of the society.
- To transform commerce graduates into dynamic entrepreneurs and potential job providers.

B.1.1. Programme Educational Objectives (PEOs)

PEOs are broad statements that describe the career and professional achievements, that the Programme is preparing the graduates to achieve within the first few years after graduation. PEOs are framed for each Programme and should be consistent with the Mission of the Institution.

Programme Educational Objectives (PEOs) of B.Com. (Computer Applications) Programme

The students will be able to

- get employment in banks, IT sectors, Educational Institutions and Leading Companies and also to shine as successful entrepreneurs.

- apply the acquired computation and digital skills in wider areas of commerce and Industry.

- engage in lifelong learning and also serve the society with a focus on ethics and values.

Key Components of Mission Statement	PEO1	PEO2	PEO3
Environment for understanding and continuous learning	-	✓	✓
Choice of Higher studies or employment or self employment	✓	✓	✓
Applications for the betterment of the society	✓	✓	✓

B.1.2. Programme Outcomes (POs)

POs shall be based on Graduates Attribute (GAs) of the Programme. The GAs are the attributes expected of a graduate from a Programme in terms of knowledge, skills, attitude and values. The Graduate Attributes include Disciplinary Knowledge, Communication Skills, Critical Thinking, Problem Solving, Analytical Reasoning, Research Related Skills, Co-operation/Team Work, Scientific Reasoning, Reflective Thinking, Information/Digital Literacy, Multicultural Competence, Moral and Ethical Awareness/Reasoning, Leadership Qualities and Lifelong Learning.

On successful completion of the programme, the students will be able to

1. apply effectively the acquired knowledge and skill in the field of Arts, Physical Science, Life Science, Computer Science, Commerce and Management for higher studies and employment. (*Disciplinary Knowledge*)

2. articulate innovative thoughts and ideas proficiently in both in spoken and written forms. (*Communication Skills*)

3. identify, formulate and solve problems in real life situations scientifically / systematically by adapting updated skills in using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)

4. critically analyse, synthesize and evaluate data, theories and ideas to provide valid suggestions through assignments, case studies, Internship and projects for the fullfillment of the local, national and global developmental needs. (*Critical Thinking and Analytical Reasoning*)

5. use ICT in a variety of self-directed lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)

6. self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence*)

7. uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

B.1.3. Programme Specific Outcomes (PSO)

Based on the Programme Outcomes, Programme Specific Outcomes are framed for each UG Programme**.** Programme Specific Outcomes denote what the students would be able to do at the time of graduation. They are Programme-specific and it is mandatory that each PO should be mapped to the respective PSO.

On completion of the B.Com. (C.A) Programme the students will be able to

PO1 - *Disciplinary Knowledge*

PSO 1.a : apply the acquired knowledge of the principles of Accounting, Banking, Law, Marketing and Computer Applications in PG Programmes.

PSO 1.b : apply Computer Application skill with Commerce knowledge not only to cater to the manpower needs of enterprises and institutions to become employable but also to become an entrepreneur/digipreneur.

PO2 - *Communication Skills*

PSO 2.a : draft mails, prepare reports and communicate effectively in oral And written form to employers, officials and others in the institution / organisation.

PSO 2.b : communicate proficiently the complex contents of Commerce and Computer Application procedures in a concise manner to the recipients including learners, peer teams and academicians.

PO3 - *Scientific Reasoning and Problem Solving*

    PSO 3 : identify the commerce oriented problems in real-life situations and solve them systematically/scientifically by following business software to face career challenges.

PO4 - *Critical thinking and Analytical Reasoning*

    PSO 4. : critically evaluate commerce related theories, policies and procedures to provide valid conclusions for the betterment of the society.

    PSO 4.b : analyse commerce oriented statements/information with appropriate formulae, tools and programmes, interpret the findings and provide need based suggestions leading to Research and Development activities.

PO5 - *Digital Literacy, Self - directed and Lifelong learning*

    PSO 5 : use ICT to adapt to digitalized environment in all fields of Commerce And other fields of their interest and develop software by means of self-directed and lifelong learning for professional growth, environment sustainability and nation building.

PO6 - *Cooperation/Team Work and Multicultural Competence*

    PSO 6 : emerge with Commerce knowledge, Computer Application skills, leadership potentialities, multi cultural competence and team spirit that help them in team work for achieving common goals for the welfare of the institution, business or society.

PO7 - *Moral and Ethical awareness*

    PSO 7: uphold the imbibed legal and moral values in their personal and professional life to function ethically as socially responsible citizen.

PO-PEO Mapping Matrix

Attainment of PEOs can be measured by a PO-PEO matrix. PEOs should evolve through constant feedback from alumnae, students, industry, management, *etc*. It is mandatory that each PEO should be mapped to at least one of the POs.

PEOs POs/PSOs	PEO1	PEO2	PEO3
PO1/PSO1.a	-	✓	✓
PO1/PSO1.b	✓	✓	✓
PO2/PSO2.a	✓	✓	-
PO2/PSO2.b	✓	✓	-
PO3/PSO3	-	✓	✓
PO4/PSO4.a	-	✓	✓
PO4/PSO4.b	✓	✓	-
PO5/PSO5	✓	✓	-
PO6/PSO6	-	✓	✓
PO7/PSO7	-	-	✓

B.1.4. Course Outcomes (COs)

Course Outcomes are narrow statements restricted to the Course contents given in five units. Course Outcomes describe what students would be capable of, after learning the contents of the Course. They reflect the level of knowledge gained, skills acquired and attributes developed by the students after learning of Course contents. COs are measurable, attainable and manageable in number. COs contribute to attain POs in such a way that each CO addresses at least one of the POs and also each PO is reasonably addressed by adequate number of COs.
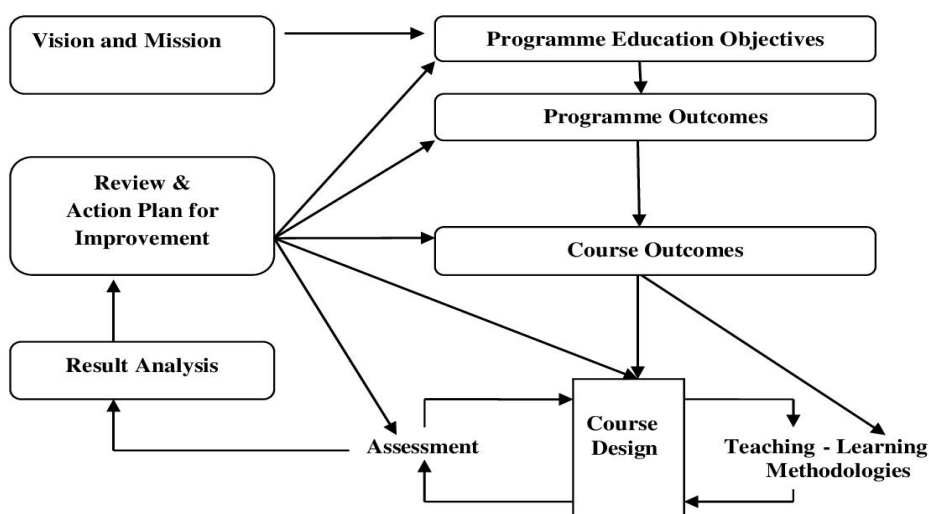
It is important to determine the methods of assessment. A comprehensive assessment strategy may be outlined using the revised Bloom's Taxonomy levels.

BLOOM'S TAXONOMY
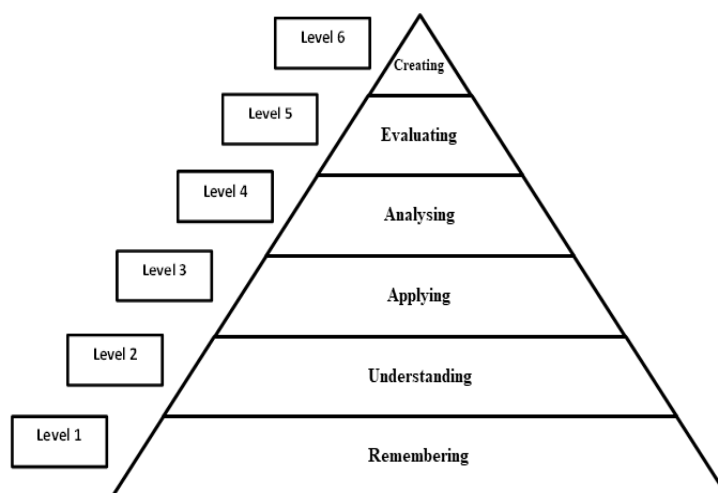
CO – PO Mapping of Courses

After framing the CO statements, the COs framed for each Course is mapped with POs based on the relationship that exists between them. The COs which are not related to any of the POs is indicated with (-), signifying Nil. Measurement Mapping is based on Four Points Scale [High (H), Medium (M), Low (L) and Nil (-)]. For calculating weighted percentage of contribution of each Course in the attainment of the respective POs, the weights assigned for H, M and L are 3, 2 and 1 respectively.

CO-PO/PSO Mapping Table (Course Articulation Matrix)

PO/PSOs COs	PO1/ PSO1	PO2/ PSO2	PO3/ PSO3	PO4/ PSO4	PO5/ PSO5	PO6/ PSO6	PO7/ PSO7
CO1							
CO2							
CO3							
CO4							
CO5							

ELIGIBILITY FOR ADMISSION

The candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Education, Tamilnadu or any other equivalent examination accepted by the Academic Council with Commerce as one of the subjects in Higher Secondary Course.

DURATION OF THE PROGRAMME

The candidates shall undergo the prescribed Programme of study for a period of three academic years (six semesters).

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

Part I	:	Tamil/Hindi Course
Part II	:	English
Part III	:	Core Courses
		Elective Courses
		• Generic Elective Courses
		• Discipline Specific Elective Courses
		Self Study Course - online
Part IV	:	Skill Enhancement Courses (SEC)
		Elective Courses (NMEC)
		Environmental Studies
		Value Education
		Field Project/Internship
		Self Study Course - online
Part V	:	National Service Scheme/ Physical Education/ Youth Red Cross Society/ Red Ribbon Club/ Science Forum/ Eco Club/ Library and Information Science/ Consumer Club/ Health and Fitness Club/ National Cadet Corps/ Rotaract Club

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B.2 EVALUATION SCHEME

B.2.1.PART II

Components	Internal Assessment Marks	Summative Examination Marks	Total Marks
Theory	15	60	100
Practical	5	15	
Assignment	5	-	

Three Periodic Tests - Average of the best two will be considered

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B.2.2.Part I & PART III - Core Courses, Elective Courses (Generic, DSEC)

Components	Internal Assessment Marks	External Examination Marks	Total Marks
Theory	25	75	**100**

INTERNAL ASSESSMENT

Distribution of Marks

Mode of Evaluation		Marks	
Periodic Test		:	15
Assignment	K3 Level	:	5
Quiz	K1 Level	:	5
Total		**:**	**25**

Three Periodic Tests   - Average of the best two will be considered

Two Assignments   - Better of the two will be considered

Three Quiz Tests   - Best of the three will be considered

Practical

Mode of Evaluation		Marks
Periodic Test	:	30
Record & Performance	:	10
Total	**:**	**40**

Periodic Test - Average of the best two will be considered

Question Pattern for Internal Tests   **Duration: 2 Hours**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1- 4	Multiple Choice	4	4	1	4
B	5-7	Internal Choice - Either …or Type	3	3	7	21
C	8-9	Internal Choice - Either …or Type	2	2	10	20
					Total	**45***

*The total marks obtained in the Periodic Test will be calculated for 15 marks

SUMMATIVE EXAMINATION

Question Pattern   **Duration: 3 Hours**

Section	Q.No	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 10	Multiple Choice	10	10	1	10
B	11 - 15	Internal Choice – Either …or Type	5	5	7	35
C	16 - 18	Internal Choice – Either… or Type	3	3	10	30
					Total	**75**

PROJECT

Assessment by Internal Examiner Only

Internal Assessment

Distribution of Marks

Mode of Evaluation	:	Marks
Project work and Report	:	60
Presentation and Viva –Voce	:	40
Total	**:**	**100**

B.2.3 PART IV - Skill Enhancement Courses, Non Major Elective Courses and Foundation Course

B.2.3.1 FOUNDATATION COURSE

INTERNAL ASSESSMENT
Distribution of Marks
Theory

Mode of Evaluation			Marks
Periodic Test		:	15
Assignment	K2 Level	:	5
Quiz	K1 Level	:	5
Total		**:**	**25**

Three Periodic Tests   - Average of the best two will be considered

Two Assignments   - Better of the two will be considered

Three Quiz Tests   - Best of the three will be considered

Question Pattern for Periodic Tests   **Duration: 1 Hour**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 3	Internal Choice - Either …or Type	3	3	5	15
B	4	Internal Choice – Either …or Type	1	1	10	10
			Total			**25***

*The total marks obtained in the Periodic Test will be calculated for 15 marks

SUMMATIVE EXAMINATION

Mode of Evaluation		Marks
Summative Examination	:	50
Online Quiz (Multiple Choice Questions - K2 Level)	:	25
Total	**:**	**75**

Question Pattern   **Duration: 2 Hours**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Internal Choice - Either … or Type	5	5	6	30
B	6 - 7	Internal Choice – Either… or Type	2	2	10	20
	Total					**50**

B.2.3.2 Skill Enhancement Course - Entrepreneurial skills

INTERNAL ASSESSMENT ONLY
Distribution of Marks

Mode of Evaluation		Marks
Periodic Test	:	15
Assignment	:	5
Quiz	:	5
Model Examinations	:	60
Online Quiz (Multiple Choice Questions - K2 Level)	:	15
Total	**:**	**100**

Question Pattern for Periodic Tests   **Duration: 1 Hour**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 3)	Internal Choice – Either Or Type	3	3	6	18
B Q. No.(4)	Internal Choice – Either Or Type	1	1	12	12
Total					**30**

Two Periodic Tests   - Better of the two will be considered

Two Assignments   - Better of the two will be considered

Question Pattern for Model Examination   **Duration: 2 Hours**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1-5)	Internal Choice – Either Or Type	5	5	6	30
B Q. No.(6- 8)	Internal Choice – Either Or Type	3	3	10	30
Total					**60**

B.2.3.3 Skill Enhancement Courses/ Non Major Elective Course
INTERNAL ASSESSMENT
Distribution of Marks
Theory

Mode of Evaluation			Marks
Periodic Test		:	15
Assignment	K3 Level	:	5
Quiz	K2 Level	:	5
Total		**:**	**25**

Three Periodic Tests   - Average of the best two will be considered

Two Assignments   - Better of the two will be considered

Three Quiz Tests   - Best of the three will be considered

Question Pattern for Periodic Tests   **Duration: 1 Hour**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 3	Internal Choice - Either …or Type	3	3	5	15
B	4	Internal Choice – Either …or Type	1	1	10	10
	Total					**25***

*The total marks obtained in the Periodic Test will be calculated for 15 marks

SUMMATIVE EXAMINATION

Mode of Evaluation		Marks
Summative Examination	:	50
Online Quiz (Multiple Choice Questions - K2 Level)	:	25
Total	**:**	**75**

Question Pattern   **Duration: 2 Hours**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Internal Choice - Either … or Type	5	5	6	30
B	6 - 7	Internal Choice – Either… or Type	2	2	10	20
	Total					**50**

B.2.4 PART IV- ENVIRONMENTAL STUDIES / VALUE EDUCATION

INTERNAL ASSESSMENT ONLY

Evaluation Pattern

Mode of Evaluation		Marks
Periodic Test	:	15
Assignment (Based on the Listed activities) - K3 Level	:	10
Online Quiz (Multiple Choice Questions - K2 Level)	:	25
Poster Presentation - K3 Level		10
Report on Student's Awareness creation on Environmental Protection / Ethical Values -- K3 Level		10
Model Examination	:	30
Total	**:**	**100**

Three Assignment   - Best of the three will be considered

Question Pattern for Periodic Tests   **Duration: 1 Hour**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 3)	Internal Choice – Either Or Type	3	3	6	18
B Q. No.(4)	Internal Choice – Either Or Type	1	1	12	12
Total					**30**

Two Periodic tests   - Better of the two will be considered
*The total marks obtained in the Periodic Test will be calculated for 15 marks

Question Pattern for Model Examination   **Duration: 2 ½Hours**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Internal Choice - Either … or Type	5	5	6	30
B	6 - 8	Internal Choice – Either… or Type	3	3	10	30
	Total					**60***

*The total marks obtained in the Model Examination will be calculated for 30 marks

B.2.5 PART IV- Internship/ Field Project

Internship / Field Project is compulsory for II year UG Science Students

- **Internship:** A designated activity that carries one credit involving not less than 15 days of working in an organization under the guidance of an identified mentor

- **Field Project:** Students comprising of maximum 5 members in a team need to undertake project that involve conducting surveys inside/outside the college premises and collection of data from designated communities or natural places.

- Assessment by Internal Examiner only

Mode of Evaluation		Marks
Onsite Learning/Survey	:	50
Report	:	25
Viva-Voce	:	25
Total		**100**

B.2.6 SELF STUDY COURSE

B.2.6 .1 PART III - Core & Elective Courses Quiz – Online

- Assessment by Internal Examiner only

- Question Bank is prepared by the Faculty Members of the Departments for all the Core and Elective Courses offered in all the Semesters.

- No. of Questions to be taken 700.

- Multiple Choice Question pattern is followed.

- Online Test will be conducted in VI Semester for 100 Marks.

- Model Examination is conducted after two periodic tests.

Distribution of Marks

Mode of Evaluation		Marks
Periodic Test	:	25
Model Examination	:	75
	:	**100**

Two Periodic Tests - Better of the two will be considered

B.2.6 .2 PART IV - Practice for Competitive Examinations - Online

Assessment by Internal Examiner only

- Question Bank prepared by the Faculty Members of the respective Departments will be followed.

- Multiple Choice Question pattern is followed.

- Online Test will be conducted in V Semester for 100 Marks.

- Model Examination is conducted after two periodic tests.

Subject wise Allotment of Marks

Subject		Marks
Tamil	:	10
English	:	10
History	:	10
Mathematics	:	10
Current affairs	:	10
Commerce, Law & Economics	:	10
Physical Sciences	:	10
Life Sciences	:	15
Computer Science	:	5
Food and Nutrition	:	5
Sports and Games	:	5
Total	**:**	**100**

19th Academic Council Meeting 14.08.2024

Distribution of Marks

Mode of Evaluation		Marks
Periodic Test	:	25
Model Examination	:	75
Total	**:**	**100**

Two Periodic Tests   - Better of the two will be considered

B.2.7. Part V – Extension Activities

INTERNAL ASSESSMENT ONLY
Distribution of Marks

Mode of Evaluation		Marks
Attendance	:	5
Performance	:	10
Report/Assignment/Project/Camp/Practical	:	10
Total	**:**	**25***

*The marks obtained will be calculated for 100 marks

B.2.8 EXTRA CREDIT COURSES (OPTIONAL)

2.8.1 Extra Credit Course offered by the Department.
Assessment by Internal Examiner Only (To be conducted along with the III Periodic Test)
Distribution of Marks

Mode of Evaluation		Marks
Quiz (Multiple Choice Questions)	:	25
Model Examination	:	75
Total	**:**	**100**

Question Pattern for Model Examination

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q.No.(1-5)	Internal Choice-Either or Type	5	5	7	35
B Q.No.(6-9)	Internal Choice-Either or Type	4	4	10	40
				Total	**75**

2.8.2 Extra credit Course offered by MOOC (Massive Open Online Course)

➢ The Courses shall be completed within the first V Semesters of the Programme.

➢ The allotment of credits is as follows **(Maximum of 10 credits)**

4weeks Course	- 1 credit
8 weeks Course	- 2 credits
12 weeks Course	- 3 credits

ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study, lab work, *etc.,* and a minimum Pass marks in all Courses.
  - ➢ No Pass minimum for Internal Assessment.
  - ➢ Pass minimum for External Examination is 27 marks out of 75 marks for Core Courses, Elective Courses (Generic Elective, DSEC Courses)
  - ➢ Pass minimum for External Examination is 18 marks out of 50 marks for Skill Enhancement Courses and Non Major Elective Courses (NMEC).
  - ➢ The aggregate minimum pass percentage is 40.
  - ➢ Pass minimum for External Practical Examination is 21 marks out of 60 marks.
  - ➢ Pass minimum for Ability Enhancement Compulsory Courses and Generic Elective Courses is 40 marks.
  - ➢ Pass minimum for Self Study Courses is 40 marks.
- Attendance
  - ➢ For UG, PG Programmes,

a) The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.

b) The students who have only 60-75 days (66% - 84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.

c) The students who have attended the classes for 59 days and less – upto 45 days (50% - 65%) can appear for the Summative Examinations only after getting special permission from the Principal.

d) The students who have attended the classes for 44 days or less (50%) cannot appear for the Summative Examinations and have to repeat the whole semester.

  - ➢ For Part V in UG Programmes, the students require 75 % of attendance to get a credit.
  - ➢ For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes,

19th Academic Council Meeting 14.08.2024

the students require 75% of attendance to appear for the Theory/Practical Examinations. These rules come into effect from 2023-2024 onwards.

B.3 ASSESSMENT MANAGEMENT PLAN

An Assessment Management Plan that details the assessment strategy both at the Programme and the Course levels is prepared. The continuous assessment is implemented using an assessment rubric to interpret and grade students.

B.3.1 Assessment Process for CO Attainment

Assessment is one or more processes carried out by the institution that identify, collect and prepare data to evaluate the achievement of Course Outcomes and Programme Outcomes. Course Outcome is evaluated based on the performance of students in the Continuous Internal Assessments and in End Semester Examination of a Course. Target levels of attainment shall be fixed by the Course teacher and Heads of the respective departments.

Direct Assessment (Rubric based) - Conventional assessment tools such as Term Test, Assignment, Quiz and End Semester Summative Examination are used.

Indirect Assessment – Done through Course Exit Survey.

CO Assessment Rubrics

For the evaluation and assessment of COs and POs, rubrics are used. Internal assessment contributes 40% and End Semester assessment contributes 60% to the total attainment of a CO for the theory Courses. For the practical Courses, internal assessment contributes 50% and Semester assessment contributes 50% to the total attainment of a CO. Once the Course Outcome is measured, the PO can be measured using a CO-PO matrix.

CO Attainment

Direct CO Attainment

Course Outcomes of all Courses are assessed and the CO – wise marks obtained by all the students are recorded for all the assessment tools. The respective CO attainment level is evaluated based on set attainment rubrics.

Target Setting for Assessment Method

For setting up the target of internal assessment tools, 55% of the maximum mark is fixed as target. For setting up the target of End Semester Examination, the average mark of the class shall be set as target.

Formula for Attainment for each CO

Attainment = Percentage of students who have scored more than the target marks

$$\text{Percentage of Attainment} = \frac{\text{Number of Students who Scored more than the Target}}{\text{Total Number of Students}} \times 100$$

Attainment Levels of Cos

Assessment Methods	Attainment Levels	
Internal Assessment	Level 1	50% of students scoring more than set target marks in Internal Assessment tools
	Level 2	55% of students scoring more than set target marks in Internal Assessment tools
	Level 3	60% of students scoring more than set target marks in internal Assessment tools
End Semester Summative Examination	Level 1	50% of students scoring more than average marks in End Semester Summative Examination
	Level 2	55% of students scoring more than average marks in End Semester Summative Examination
	Level 3	60% of students scoring more than average marks in End Semester Summative Examination

Indirect CO Attainment

At the end of each Course, an exit survey is conducted to collect the opinion of the students on attainment of Course Outcomes. A questionnaire is designed to reflect the views of the students about the Course Outcomes.

Overall CO Attainment= 75% of Direct CO Attainment + 25 % of Indirect CO Attainment

In each course, the level of attainment of each CO is compared with the predefined targets. If the target is not reached, the Course teacher takes necessary steps for the improvement to reach the target.

For continuous improvement, if the target is reached, the Course teacher can set the target as a value greater than the CO attainment of the previous year.

B.3.2 Assessment Process for Overall PO Attainment

With the help of CO - PO mapping, the PO attainment is calculated. PO assessment is done by giving 75% weightage to direct assessment and 25% weightage to indirect assessment. Direct assessment is based on CO attainment, where 75% weightage is given to attainment through End Semester Examination and 25% weightage is given to attainment through Internal assessments. Indirect assessment is done through Graduate Exit Survey and participation of students in Co-curricular/Extra-curricular activities.

PO Assessment Tools

Mode of Assessment	Assessment Tool	Description
Direct Attainment (Weightage -75%)	CO Assessment	This is computed from the calculated CO Attainment value for each Course
Indirect Attainment (Weightage - 25%)	Graduate Exit Survey 10%	At the end of the Programme, Graduate Exit Survey is collected from the graduates and it gives the opinion of the graduates on attainment of Programme Outcomes
	Co-curricular/ Extra curricular activities 15%	For participation in Co-curricular/Extra curricular activities during the period of their study.

Programme Articulation Matrix (PAM)

Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Average Direct PO Attainment								
Direct PO Attainment in percentage								

Indirect Attainment of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Graduate Exit Survey							
Indirect PO Attainment							

Attainments of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Direct Attainment (Weightage - 75%)							
Indirect Attainment (Weightage - 25%)							
Overall PO Attainment							

Overall PO Attainment= 75% of Direct PO Attainment +

25% of Indirect PO Attainment (Graduate Exit Survey

& Participation in Co- curricular and

Extra curricular Activities)

Expected Level of Attainment for each of the Programme Outcomes

POs	Level of Attainment
Attainment Value ≥70%	Excellent
60% ≤ Attainment Value < 70%	Very Good
50% ≤ Attainment Value < 60%	Good
40% ≤ Attainment Value < 50%	Satisfactory
Attainment Value <40%	Not Satisfactory

Level of PO Attainment

Graduation Batch	Overall PO Attainment (in percentage)	Whether Expected Level of PO is Achieved? (Yes/No)

B.3.3 Assessment Process for PEOs

The curriculum is designed so that all the Courses contribute to the achievement of PEOs. The attainment of PEOs is measured after 5 years of completion of the Programme only through Indirect methods.

Target for PEO Attainment

Assessment Criteria	Target (UG)	Target (PG)
Record of Employment	15% of the class strength	30% of the class strength
Progression to Higher	50% of the class strength	5% of the class strength
Record of Entrepreneurship	2% of the class strength	5% of the class strength

Attainment of PEOs

Assessment Criteria & Tool	Weightage
Record of Employment	10
Progression to Higher Education	20
Record of Entrepreneurship	10
Feedback from Alumnae	30
Feedback from Parents	10
Feedback from Employers	20
Total Attainment	**100**

$$\text{Percentage of PEO Attainment from Employment} = \frac{\text{Number of Students who have got Employment}}{\text{Target}} \times 100$$

$$\text{Percentage of PEO Attainment from Higher Education} = \frac{\text{Number of Students who pursue Higher Education}}{\text{Target}} \times 100$$

$$\text{Percentage of PEO Attainment from Entrepreneurship} = \frac{\text{Number of Students who have become Entrepreneurs}}{\text{Target}} \times 100$$

Expected Level of Attainment for each of the Programme Educational Objectives

POs	Level of Attainment
Attainment Value $\geq 70\%$	Excellent
$60\% \leq$ Attainment Value $< 70\%$	Very Good
$50\% \leq$ Attainment Value $< 60\%$	Good
$40\% \leq$ Attainment Value $< 50\%$	Satisfactory
Attainment Value $< 40\%$	Not Satisfactory

Level of PEO Attainment

Graduation Batch	Overall PEO Attainment (in percentage)	Whether Expected Level of PEO is Achieved? (Yes/No)

C. PROCESS OF REDEFINING THE PROGRMME EDUCATIONAL OBJECTIVES

The College has always been involving the key stakeholders in collecting information and suggestions with regard to curriculum development and curriculum revision. Based on the information collected, the objectives of the Programme are defined, refined and are inscribed in the form of PEOs. The level of attainment of PEOs defined earlier will be analysed and will identify the need for redefining PEOs. Based on identified changes in terms of curriculum, regulations and PEOs, the administrative system like Board of Studies, Academic Council and Governing Body may recommend appropriate actions. As per the Outcome Based Education Framework implemented from the Academic Year 2020 -2021, the following are the Programme Structure, the Programme Contents and the Course Contents of B.Com. (Computer Applications) Programme.

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Quality Education with Wisdom and Values

BACHELOR OF COMMERCE (COMPUTER APPLICATIONS) - (4028)
B.Com. (CA)
Outcome Based Education with Choice Based Credit System
Programme Structure - Allotment of Hours and Credits
For those who join in the Academic Year 2024-2025

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
Part I : Tamil/Hindi	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
Part II : English	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
Part III : Core Courses, Elective Courses & Self Study Course							
Core Course	5(5)	5(5)	5(5)	5(5)	6(4)	6(4)	32 (28)
Core Course	5(5)	5(5)	5(5)	4(4)	6(4)	6(4)	31 (27)
Core Course	-	-	-	-	5(3)	6(4)	11 (7)
Core Course	-	-	-	-	-	-	-
Core Course Project	-	-	-	-	1(3)		1 (3)
Elective Course (DSEC)	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (DSEC)	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (Allied)	4(3)	4(3)	4(3)	4(3)	-	-	16 (12)
Self Study Course	-	-	-	-	-	0(1)	0 (1)
Part IV : Skill Enhancement Courses, Elective Courses, Environmental Studies, Value Education , Self Study Course & Internship/ Field Project							
SEC	2(2)	-	1(1)	2(2)	-	-	5 (5)
SEC	-	2(2)	2(2)	2(2)	-	2(2)	8 (8)
Elective Course(NME)	2(2)	2(2)	-	-	-	-	4 (4)
Value Education	-	-	-	-	2(2)	-	2 (2)
Environmental Studies	-	-	1(0)	1(2)			2 (2)
Self Study Course	-	-	-	-	0(1)		0 (1)
Internship/ Field Project	-	-	-	-	0 (1)	-	0 (1)
Part V : Extension Activities	-	-	-	-	-	0(1)	0 (1)
Total	**30(23)**	**30(23)**	**30(22)**	**30(24)**	**30(24)**	**30(24)**	**180(140)**
Extra Credit Course (Self Study Course)	**-**	**-**	**-**	**-**	0(2)	**-**	0(2)

DSEC: Discipline Specific Elective Course   SEC: Skill Enhancement Course
NMEC: Non Major Elective Course

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BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)
Programme Code – 4028
PROGRAMME CONTENT
SEMESTER I

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	**Part I**		Tamil – I / Hindi – I	24UTAG11/ 24UHDG11	6	3	3	25	75	100
2.	**Part II**		English – I	24UENG11	6	3	3	25	75	100
3.	**Part III**	Core Course -1	Financial Accounting – I	24UCOC11	5	5	3	25	75	100
4.		Core Course -2	Principles of Management	24UCOC12	5	5	3	25	75	100
5.		Elective Course -1	Office Automation Practical	24UCCA11P	4	3	3	40	60	100
6.	**Part IV**	NME-1	Practical Banking / Self-Employment and Startup Business	24UCON11/ 24UCCN11	2	2	3	25	75	100
7.		SEC-1 Foundation Course	Fundamentals of Commerce with Computer Applications	24UCCF11	2	2	3	25	75	100
	Total				30	23				700

B.Com. (Computer Applications) - SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	**Part I**		Tamil – II / Hindi – II	24UTAG21/ 24UHDG21	6	3	3	25	75	100
2.	**Part II**		English –II	24UENG21	6	3	3	25	75	100
3.	**Part III**	Core Course -3	Financial Accounting - II	24UCOC21	5	5	3	25	75	100
4.		Core Course -4	Business Law	24UCOC22	5	5	3	25	75	100
5.		Elective Course-2	Programming in C Practical	24UCCA21P	4	3	3	40	60	100
6.	**Part IV**	NME-2	Basic Accounting Principles / Fundamentals of Marketing	24UCON21 /24UCCN21	2	2	3	25	75	100
7.		SEC-2	Business Analytics using Excel Practical	24UCCS21P	2	2	3	40	60	100
			Total		**30**	**23**				**700**

B.Com. (Computer Applications) - SEMESTER III

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	**Part I**		Tamil – III / Hindi – III	24UTAG31/ 24UHDG31	6	3	3	25	75	100
2.	**Part II**		English –III	24UENG31	6	3	3	25	75	100
3.	**Part III**	Core Course -5	Corporate Accounting I	24UCOC31	5	5	3	25	75	100
4.		Core Course -6	Company Law	24UCOC32	5	5	3	25	75	100
5.		Elective Course -3	Relational Database Management System Practical	24UCCA31P	4	3	3	40	60	100
6.	**Part IV**	SEC – 3	Entrepreneurial Skill Development	24UCOS31	1	1	2	100	-	100
7.		SEC – 4	Soft Skill Development	24UCOS32	2	2	2	25	75	100
8.			Environmental Studies	24UGES41	1	-		-		-
Total					**30**	**22**				**700**

B.Com. (Computer Applications) - SEMESTER IV

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	**Part I**		Tamil – IV / Hindi – IV	24UTAG41/ 24UHDG41	6	3	3	25	75	100
2.	**Part II**		English –IV	24UENG41	6	3	3	25	75	100
3.	**Part III**	Core Course -7	Corporate Accounting II	24UCOC41	5	5	3	25	75	100
4.		Core Course -8	Business Mathematics and Statistics	24UCOC42	4	4	3	25	75	100
5.		Elective Course -4	Programming in Java Practical	24UCCA41P	4	3	3	40	60	100
6.	**Part IV**	SEC - 5	Desktop Publishing Practical	24UCCS41P	2	2	3	40	60	100
7.		SEC - 6	AI Tools for Businessmen	24UCCS42	2	2	2	25	75	100
8.			Environmental Studies	24UGES41	1	2	2	100	-	100
	Total				**30**	**24**				**800**

B.Com. (Computer Applications) **-** SEMESTER V

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	**Part III**	Core Course -9	Cost Accounting	24UCOC51	6	4	3	25	75	100
2.		Core Course -10	Banking Law and Practice	24UCOC52	6	4	3	25	75	100
3.		Core Course -11	Income Tax Law and Practice I	24UCOC53	5	3	3	25	75	100
4.		Core Course -12	Core Course Project	24UCOC54PR	1	3	-	100	-	100
5.		Elective Course DSEC-1	Indirect Taxation and GST/ Financial Services	24UCCE51/ 24UCCE52	5	3	3	25	75	100
6.		Elective Course DSEC-2	Software Engineering Practical/ Object oriented Analysis and Design Practical	24UCCE53P/ 24UCCE54P	5	3	3	40	60	100
7.	**Part IV**		Value Education	24UGVE51	2	2	3	25	75	100
8.		Self Study Course	Practice for Competitive Examinations - Online	24UGCE51	-	1	2	100	-	100
9.		Internship / Field Project	Summer Internship / Industrial Training	24UCCI51G	-	1	-	100	-	100
Total					**30**	**24**				**900**
10.	Extra Credit Course (Self Study Course)		Principles of Marketing	24UCCO51	**-**	2	3	100	-	100

B.Com. (Computer Applications) - SEMESTER VI

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	**Part III**	Core Course -13	Auditing and Corporate Governance	24UCOC61	6	4	3	25	75	100
2.		Core Course -14	Management Accounting	24UCOC62	6	4	3	25	75	100
3.		Core Course -15	Income Tax Law and Practice – II	24UCOC63	6	4	3	25	75	100
4.		Elective Course DSEC-3	Tally ERP.9 with GST Practical / Web Designing Practical	24UCCE61P/ 24UCCE62P	5	4	3	40	60	100
5.		Elective Course	Vector Graphics Practical/	24UCCE63P/ 24UCCE64P	5	4	3	40	60	100
6.		Self Study Course	Core Course Quiz - Online	24UCOQ61	-	1	-	100	-	100
7.	**Part IV**	SEC-7	Mobile Application Development Practical	24UCCS61P	2	2	2	40	60	100
8.	**Part V**		Extension Activity		-	1	-	100	-	100
Total					**30**	**24**				**800**

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Semester I		Hours/Week: 5	
Core Course	**FINANCIAL ACCOUNTING - I**	Credits: 5	
Course Code: 24UCOC11		Internal 25	External 75

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: state the meaning of accounting concepts. [K1]

CO2: describe the methods of preparing various accounts of trading concern. [K2]

CO3: explain the basis for calculating profits. [K2]

CO4: calculate the amount of depreciation, profit and insurance claims and average due date.[K3]

CO5: apply the rules for preparing final accounts, insurance claims, royalties and depreciation. [K3]

UNIT I

Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions – Journal, Ledger Accounts – Subsidiary Books – Trial Balance – Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement. (15 Hours)

UNIT II

Final Accounts

Final Accounts of Sole Trading Concern – Capital and Revenue Expenditure and Receipts –Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. (15 Hours)

UNIT III

Depreciation and Bills of Exchange

Depreciation – Meaning – Objectives – Accounting Treatments – Types – Straight Line Method – Diminishing Balance method – Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.   (15 Hours)

UNIT IV

Accounting from Incomplete Records

Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.   (15 Hours)

UNIT V

Royalty and Insurance Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims – Calculation of Claim amount – Average clause (Loss of Stock only).
                                    (15 Hours)

NOTE:

Composition of the Question Paper:

             Theory   : 20 %
             Problems   : 80 %

SELF STUDY FOR ASSIGNMENT

1. Account Current –Red Ink Interest Method

2. Distinguish between Double entry and Single Entry System

TEXT BOOKS

1. Reddy, T.S. & Murthy. A. (2023).*Financial Accounting*, Chennai: Margham Publications.

2. Jain S. P. & Narang K. L. (2016). *Financial Accounting*, Delhi :Kalyani Publishers.

3. Maheswari S.N. (2018), *Financial Accounting*, Noida : Vikas Publications,.

4. Shukla Grewal and Gupta. (2017) *Advanced Accounts* volume 1, Delhi: S.Chand and Sons, 19th edition.

5. Gupta, R.L., & Radhasamy, M. (2009). *Advanced Accountancy,* Volume-I, Delhi: Sultan

   Chand & Sons, 11th Revised Edition.

6. Gupta R.L.& GuptaV.K. (2016) *Financial Accounting*, Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

1. Arulanandam, M.A. & Raman, K.S. (2015). *Advanced Accountancy*,

   Mumbai: Himalaya Publishing House, Revised Edition.

2. Tulsian. (1997).*Advanced Accounting*, Noida :Tata McGraw Hills.

3. Charumathi and Vinayagam.(2002).*Financial Accounting*, Delhi :S.Chand and Sons.

4. Goyal and Tiwari(2022).*Financial Accounting*, Delhi: Taxmann Publications,10th Edition.

5. Robert N Anthony, David Hawkins, Kenneth A. Merchant (2017). *Accounting:*

   Text andCases, Noida :McGraw-Hill Education,13th Edition.

 WEB RESOURCES

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting

3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Code 24UCOC11	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	1	2	3	1	1	-	-	-
CO2	3	3	3	3	3	2	3	2	-	-
CO3	3	3	3	3	3	3	3	2	-	2
CO4	3	1	3	3	3	2	3	2	-	-
CO5	3	1	3	3	3	3	3	2	-	-

Strong – 3   Medium – 2   Low – 1

Dr.K.Prabhavathi
Dr.V.Shantha Meena
Dr.M.Ponnien Selvi   Dr.B.Jeya Sudha
Head of the Department   **Course Designers**

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Semester I		Hours/Week: 5	
Core Course	**PRINCIPLES OF MANAGEMENT**	Credits: 5	
Course Code 24UCOC12		Internal 25	External 75

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: define the basic concepts related to principles of management. [K1]

CO2: describe the duties and responsibilities of managers, process and techniques in planning, decision making and organizing [K2]

CO3: explain the methods, theories, types and process in staffing, directing, coordination and control [K2]

CO4: present the process in planning, decision making, departmentalization [K3]

CO5: apply the modern techniques of recruitment, 360 appraisal, work from home, directing, coordination and control [K3]

UNIT I

Introduction to Management

Meaning – Definitions – Nature and Scope – Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo – Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.   (15 Hours)

UNIT II

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting.   (15 Hours)

UNIT III

Organizing

Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Span of Management.

(15 Hours)

UNIT IV

Staffing

Introduction – Concept of Staffing – Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test- Interview– Training: Need – Types – Promotion – Management Games – Performance Appraisal – Meaning and Methods – 360 Performance Appraisal – Work from Home – Managing Work from Home [WFH].

(15 Hours)

UNIT V

Directing

Motivation –Meaning – Theories – Communication – Types – Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders. Supervision.

Co-ordination and Control

Co-ordination – Meaning – Techniques of Co-ordination Control – Characteristics – Importance – Stages in the Control Process – Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Centralization and Decentralization

2. Management by Objective Vs Management by Exception

TEXT BOOKS

1. Prasad L.M, (2020). *Principles and Practices in Management*, Sultan Chand & Sons,10th Edition 2020

2. Gupta. C.B. (2017). *Management Theory & Practice*, Sultan Chand & Sons, 19th Edition 2017,

3. Dinkar Pagare,(2011). *Principles of Management*, New Delhi: Sultan Chand & Sons Publications 6th Edition 2018.

4. P.C.Tripathi & P.N Reddy, (2013). *Principles of Management*, Noida: Tata McGraw Hill.

5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, (2016). *Business Management*, New

Delhi:Kalyani Publications.

REFERENCE BOOKS

1. K Sundhar, (2015) *Principles of Management*, Chennai: Vijay Nichole Imprints
   Limited.

2. Harold Koontz, Heinz Weirich, (2006). *Essentials of Management*, New Delhi:
   McGrawHill, Sultan Chand and Sons.

3. Grifffin, (2012) .*Management principles and Applications*, India: Cengage
   learning, 10thedition.

4. H.Mintzberg - *The Nature of Managerial Work,* New York: Harper & Row.

5. Eccles, R. G. & Nohria, N. Beyond the Hype: *Rediscovering the Essence
   of Management*,India: Boston the Harvard Business School Press.

WEB RESOURCES

1. http://www.universityofcalicut.info/sy1/management

2. https://www.managementstudyguide.com/manpower-planning.htm

3. https://www.businessmanagementideas.com/notes/management-
   notes/coordination/coordination/21392

Course Code 24UCOC12	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	2	1	2	3	1	-	-	-	2	-
CO2	3	1	3	2	1	-	-	-	1	-
CO3	3	2	3	3	1	-	-	-	2	2
CO4	3	2	3	2	1	-	-	-	1	-
CO5	3	2	3	2	1	-	-	-	1	-

Strong - 3   Medium – 2   Low – 1

Dr. R. Panchavarnam
Dr. V. Sakthidevi
Dr. M. Ponnien Selvi   Mrs. J.Babitha
Head of the Department   Course Designer

38

V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications)
(for those who join in 2024 - 2025)

Semester II	**OFFICE AUTOMATION PRACTICAL**	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code **24UCCA11P**		Internal 40	External 60

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: describe the basic concepts of computers and MS Office. [K2]

CO2: describe the fundamentals of computers and the features of MS-Word, MS-Excel

and MS-Access. [K2]

CO3: make use of power point presentation and its features. [K3]

CO4: apply the features of computer organization, MS-Word, MS-Excel.[K3]

CO5: illustrate the functions of MS-PowerPoint and MS-Access. [K3]

UNIT I

Introductory concepts: Hardware and Software – Memory unit – CPU–Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems – Introduction to Programming Languages. (8 Hours)

UNIT II

Word Processing: File menu operations – Editing text – tools, formatting, bullets and numbering – Spell Checker – Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge. (10 Hours)

UNIT III

Spreadsheets: Excel – opening, entering text and data, formatting,navigating; Formulas – entering, handling and copying – Charts – creating, formatting and printing, analysis tables,preparation of financial statements, introduction to data analytics.

(14 Hours)

UNIT IV

Power point: Introduction to Power point – Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers. (14 Hours)

UNIT V

Access: New Features of MS – Access – Creating a Database: New Database, Design Template – Creating a Table: Design View, Datasheet View – Creating a Query: Design View, Query Wizard – Creating Forms – Generating Reports. (14 Hours)

LIST OF PRACTICAL
Word :

Word Orientation : The instructor needs to give an overview of Microsoft word & Importance of MS Word as word Processor, Details of the four tasks and features that would be covered Using word – Accessing, overview of toolbars, saving files, Using help and resources, rulers, format painter.

Task 1 : Using word to create project certificate. Features to be covered:–Formatting Fontsin word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, Inserting Header and Footer, Using Date and Time option in Word.

Task 2 : Creating project abstract Features to be covered:–Formatting Styles, Insertingtable, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check , Track Changes.

Task 3 : Creating a Newsletter : Features to be covered:– Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs

Excel

Excel Orientation : The instructor needs to tell the importance of MS Excel as a Spreadsheet tool, give the details of the four tasks and features that would be covered Excel – Accessing, overview of toolbars, saving excel files, Using help and resources {ComdexInformation Technology course tool kit Vikas }

Task1: Creating a Scheduler – Features to be covered: Gridlines, Format
 Cells,Summation, auto fill, Formatting Text

Task 2 : Calculations – Features to be covered:– Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP

Task 3 : Performance Analysis – Features to be covered:– Split cells, freeze panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting

MS Power Point

Task1 : Students will be working on basic power point utilities and tools which help them create basic power point presentation. Topic covered includes :– PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrow

Task 2 : This session helps students in making their presentations interactive. Topics covered includes:Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Chart

Task 3 : Concentrating on the in and out of Microsoft power point. Helps them learn best practices in designing and preparing power point presentation. Topics covered includes :– Master Layouts (slide, template, and notes), Types of views (basic, presentation, slide slotter, notes etc), Inserting – Background textures, Design Templates, Hidden slides.Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing

MS Access

Task 1: Creation of a Database having the following fields Sl. No., Name, Date of Join, Basic Pay, DA, HRA, CCA, PF, IT, Net pay. DA = 33% of BP, HRA=15%, CCA=7.5%, PF=8.9%, IT=10%. Create a Macro to Calculate Net Pay.

Task 2 : Creation of an Inventory Table with the Fields Product, ID, Name, Opening Stock, Closing Stock, Stock and Remarks

Stock	Remarks
>=500	Enough
Else	Order

Task 3: Creation of a Database having the following fields: Reg.No, Name, Qualification, Application Date, Date of Birth, Percentage.

   a) Create a Query Named Interview list to Select Only the Candidates having Above 70% and Qualification as BE Computer Science or BE Electronics

   b) Create a Query to Select the Records having Names Starting with the Letter S.

   c) Sort the Table in the Ascending Order of Names.

SELF STUDY FOR ASSIGNMENT

   1. Applications of Computers   .
   2. Auditing the Work Book.

TEXT BOOKS

1. Peter Norton, *Introduction to Computers*, Tata McGraw–Hill.

2. Dinesh Maidasani, (2013). *Learning Computer Fundamentals, MS Office and Internet & Web Technology*, New Delhi: Firewall Media, 3rd Edition.

3. Sanjay Saxena, (2011). *MS Office 2007 in a Nutshell*, New Delhi: Vikas Publishing House Private Limited.

REFERENCE BOOK

1. Jennifer Ackerman Kettel, Guy Hat–Davis, Curt Simmons, *Microsoft 2003*,Tata McGraw Hill.

Web Resources

Web content from NDL / SWAYAM or open source web resources

Course Code 24UCCA11P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	1	1	1	–	–	2	–	–
CO2	3	3	1	1	1	–	–	2	–	2
CO3	3	3	1	1	1	1	1	2	2	–
CO4	3	3	1	1	–	–	–	2	–	2
CO5	3	3	1	1	1	1	1	3	–	–

Strong – 3   Medium – 2   Low – 1

Mrs.T.Veiluvanthal

Dr.M.Ponnien Selvi   Dr.E.Synthiya Judith Gnanaselvi
Head of the Department   **Course Designers**

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications)

(for those who join in 2024 - 2025)

Semester I		**PRACTICAL BANKING**	Hours/Week: 2	
Skill Enhance Course			Credits: 2	
Course Code			Internal	External
24UCON11			25	75

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: state the basic concepts of banking and electronic payment system. [K1]

CO2: describe the relevant provisions of Act regarding banking and electronic
Payment system.[K1]

CO3: classify the types of deposits, negotiable instruments, forms of advances and
electronic payment systems. [K2]

CO4: apply the procedures and principles involved in banking and Electronic payment. [K2]

CO5: fill up of Account Opening Form and draw a cheque and show the features,
advantages and disadvantages of Mobile Banking and Green Banking. [K3]

UNIT I

Banking: Definition- Meaning: Bank – Banking – Banker – Customer - Procedure for
Opening anAccount.   (6 Hours)

UNIT II

Deposits: Types – Savings – Current – Fixed –Recurring.   (5 Hours)

UNIT III

Negotiable Instruments: Draft – Cheque– Definition –Specimen Form – Drawing of a
Cheque– Electronic Cheques (E-Cheque) – Features – Advantages– Electronic Cash (E-
Cash) – Features.   (6 Hours)

UNIT IV

Loan and Advances: Principles of Sound Lending - Secured and Unsecured Advances – Forms of Advances – Canons of a Good Banking Security**.**

(5 Hours)

UNIT V

Electronic Payment System: ATM – Debit Card – Credit Card, Smart Card, NEFT, RTGS.

(8 Hours)

SELF STUDY FOR ASSIGNMENT

1.   Filling up of Account Opening Form and Writing of Cheque.

2.   Mobile Banking and Green Banking

TEXT BOOK

Study Material Prepared by the Course Teachers.

REFERENCE BOOKS

1. Gordon &Natarajan, (2017). *Banking Theory Law and Practice,* Mumbai: Himalaya Publishing House, 26th Revised Edition.

2. Rama, A., &Aruna Devi, A. (2019). *Banking Technology,* Chennai: New Century Book House (P) Ltd., 5th Revised Edition.

Web Resources

1. https://www.rbi.org.in/

2. https://businessjargons.com/e-banking.html

3. https://www.wallstreetmojo.com/endorsement/

Course Code 24UCON11	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	3	2	1	2	2	-	-
CO2	3	1	1	-	1	-	-
CO3	3	2	1	2	1	-	-
CO4	3	1	1	3	1	-	-
CO5	3	1	1	1	2	-	-

Strong - 3   Medium – 2   Low – 1

Dr. M. Ponnien Selvi   Dr M.Annam
Head of the Department   Course Designer

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B.Com. (Computer Applications)

(for those who join in 2024 - 2025)

Semester I		Hours/Week: 2	
Skill Enhance Course	**SELF-EMPLOYMENT AND START-UP BUSINESS**	Credits: 2	
Course Code 24UCCN11		**Internal** 25	**External** 75

COURSE OUTCOMES

On completion of the course**,** the students will be able to

CO1: state the basic concepts related to self-employment, organisation, MSME, agency and financial institutions [K1]

CO2: describe the benefits, limitations and types related to self-employment, organization and agency. [K1]

CO3: explain the qualities of self-employed person, procedure to start small scale business.[K2]

CO4: compare self-employment and entrepreneurship and categorise the package for MSMEs and assistance from institutions for start-ups. [K2]

CO5: apply the concepts and procedures to start new business and agency with ethical principles.   [K3]

UNIT I

Self-Employment: Concept – Characteristics – Opportunities – Benefits – Limitations – Qualities for   Successfully Self-Employed Person – Self-Employment Vs. Entrepreneurship – Ethical Principles for Self-Employment.   (6 Hours)

UNIT II

Selection of Types of Organisation: Sole Proprietorship – Partnership Firm – Limited Liability Partnership – Joint Stock Company – Choice of form of Organisation.

(6 Hours)

UNIT III

Start-up of MSME: Meaning – Definition – Documents required for MSME registration – Procedure to start MSME for Small Scale Business – Project Preparation.

19th Academic Council Meeting 14.08.2024

(6 Hours)

UNIT IV

Agency Business: Meaning – Types – Procedure to Start an Agency Business – Procedure to Start Digital   Agency Business in India.   (6 Hours)

UNIT V

Financial Institutions: Supporting Institutions for Small Scale Industries in Tamil Nadu – DIC - TIIC – SIDBI.   (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Prospects and Challenges of Small Scale Business in India
2. Scope and Opportunities to Become Women Entrepreneurs

TEXT BOOK

Study material prepared by Course Designer

REFERENCE BOOKS

1. Gupta,C.B., &Srinivasan,N.P, (2020).*Entrepreneurial Development,* New Delhi, Sultan Chand & Sons,Revised Edition.
2. Rengarajan, L.,(2008). *Entrepreneurial Development*, Rajapalayam, Sree Renga Publications

Course Code 24UCCN11	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	-	-	-	-	-
CO2	3	3	-	-	-	-	-
CO3	3	3	-	-	1	-	2
CO4	3	3	2	1	-	-	-
CO5	3	3	2	1	-	1	-

Strong - 3   Medium – 2   Low – 1

Dr. P.Sridevi
Dr.M.Ponnien Selvi   Dr. K. Nivedha
 Head of the Department   **Course Designers**

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VIRUDHUNAGAR

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(for those who join in 2024 - 2025)

Semester I	FUNDAMENTALS OF COMMERCE WITH COMPUTER APPLICATIONS	Hours/Week: 2	
Foundation Course		Credits: 2	
Course Code **24UCCF11**		Internal 25	External 75

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: state the meaning of the fundamental concepts related to computer, programming and network.[K1]

CO2: enumerate the basic tax, statistical techniques and principles of banking and insurance. [K1]

CO3: explain the applications of computers and computer network. [K2]

CO4: describe the statistical techniques, filing of tax return, functions of banking and types of Insurance.[K2]

CO5: make a comparison between computer sub-systems, components of computer system, computer software, statistical techniques, types of accounting and types of insurance.[K2]

UNIT I

Fundamentals of Computer: Introduction – Computing Concepts – Computer System: Hardware – Software – Applications of Computer – Computer Organisation and Architecture: Central Processing Unit – Computer Software: System Software – Application Software – Language Translators – Algorithms – Flowcharts – Programming Languages: High-level Languages.   (6 Hours)

UNIT II

Computer Network : Local Area Network-Wide Area Network –Metropolitan Area Network -Intranet- Application of network – Internet – Internet Applications – World Wide Web – Web browsers – Using a Search Engine – Email Service.   (5 Hours)

UNIT III

Accounting and Auditing

Financial Accounting: Meaning – Definition – Objectives – Basic Accounting Concepts – Company – Meaning – Definition – Characteristics – Tally – Features of Tally.

Cost Accounting: Definition – Principles of Cost Accounting.

Management Accounting: Meaning – Scope – Importance.

Auditing: Definition – Features – Objectives – Basic   Principles of Audit.   (7 Hours)

UNIT IV

Statistical Techniques in Business and Taxation :

Statistics: Meaning– Importance – Functions – Sources of Data –Presentation of Data – Measures of Central Tendency: Arithmetic Mean - Median – Mode – Measures of dispersion: Standard Deviation uses of Spreadsheet in statistics(formulae, chart) - Meaning and Types of Taxation- Tax rates- Filing of Tax returns.   (6 Hours)

UNIT V

Banking and Insurance

Banking: Meaning- Definition- Functions of Banking- Classification of Banks - E-Banking- Meaning-Services.

Insurance: Definition of Insurance - Characteristics of Insurance – Types of Insurance.

(6 Hours)

SELF STUDY FOR ASSIGNMENT

1.   Computer Architecture.

2.   Principles of Insurance.

TEXT BOOKS

 1. Balagurusamy, E. (2009). *Fundamentals of Computers,* Tata McGraw Hill Education Pvt.Ltd.   ISBN: 9780070141605.

 2. Jain,S.P.& Narang, K.L.(2018). *Financial Accounting- I,* Kalyani Publishers, New Delhi.

 3. Xavier C. (2015). *World Wide Web design with HTML,* Mc Graw Hill Education(India) Private   Limited, New Delhi, ISBN: 978-0-07-463971-9.

 4. Tandon B.N.,& Sudharsanam S,& Sundharabahu S (2021)-*Practical Auditing,* Sultan
  Chand & Sons, New Delhi Hall of India.

 5. Pillai R.S.N, & Bagavathi V (2019) *Cost Accounting,* Sultan Chand & Sons, New Delhi

Hall of India.

6. Gupta M. P, & Gupta, S.P (2019). *Business Statistics* Sultan Chand & Sons, New Delhi Hall of India

7. Gordon, E & Natarajan, K. (2022). *Banking Theory, Law and Practice*, Mumbai: Himalaya Publishing House, 29th Revised Edition.

8. Periyasamy, P. (2017). Principles and Practice of Insurance, Mumbai: Himalaya Publishing House, 2nd Revised Edition.

REFERENCE BOOK

Dinkar Pagare,(2021). *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi.

WEB RESOURCES

1. https://study.com/learn/lesson/commerce-importance-and-branches

2. https://www.vedantu.com/commerce/concept-of-auditing

3. https://www.vedantu.com/commerce/concept-of-Banking-insurance

Course Code **24UCCF11**	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	–	1	–	–	–	1	–	–
CO2	3	3	–	1	2	–	2	2	1	–
CO3	3	3	–	2	–	–	–	2	2	2
CO4	3	–	3	3	2	2	2	2	2	2
CO5	3	3	2	2	2	2	2	2	2	2

Strong - 3   Medium – 2   Low – 1

Dr.P.Saritha
Dr.M.Ponnien Selvi   Dr.B.Suganya
Head of the Department   **Course Designers**

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Semester II		Hours/Week: 5	
Core Course	**FINANCIAL ACCOUNTING – II**	Credits: 5	
Course Code 24UCOC21		Internal 25	External 75

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: state the meaning of branch and departmental accounts, partnership accounts, hire purchase and instalment purchase system and accounting standard. [K1]

CO2: describe the accounting treatment of hire purchase and instalment system, branch anddepartmental accounts and partnership accounts. [K2]

CO3:   explain the uses and role of accounting standards for financial reporting. [K2]

CO4: apply the accounting principles to find out the profit or loss from the concerned accounts.[K3]

CO5: prepare the final accounts. [K3]

UNIT I
Hire Purchase and Instalment System

Hire Purchase System – Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account Instalment System – Calculation of Profit.   (15 Hours)

UNIT II

Branch and Departmental Accounts

Branch – Dependent Branches : Accounting Aspects – Debtors system – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) – Departmental Accounts: Basis of Allocation of Expenses – Inter – Departmental Transfer at Cost or Selling Price**.**

(15 Hours)

UNIT III

Partnership Accounts – I

Partnership Accounts: Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.   (15 Hours)

UNIT IV

Partnership Accounts - II

Dissolution of Partnership: Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet – Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent – Garner Vs Murray – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.   (15 Hours)

UNIT V

Accounting Standards for financial reporting

Objectives and Uses of Financial Statements for Users – Role of Accounting Standards – Development of Accounting Standards in India – Requirements of International Accounting Standards – Role of Developing IFRS – IFRS Adoption or Convergence in India –Implementation Plan in India – Indian AS – An Introduction.

(15 Hours)

NOTE:

Composition of the Question Paper:

Theory	**: 20 %**
Problems	**: 80 %**

SELF STUDY FOR ASSIGNMENT
1. Compare hire purchase system with instalment and branch accounts with departmental accounts.
2. Compare Indian AS with IFRS.

TEXT BOOKS

1. Reddy, T.S., & Murthy, A. (2023). *Financial Accounting*, Chennai:

   Margham Publications, 6th Revised Edition.

2. Gupta, R.L., & Radhaswamy, M. (2019). *Advanced Accountancy*, Volume-I, Delhi:
   SultanChand & Sons, 13th Revised Edition.

3. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2017). *Advanced Accounts*, Volume-I,
   Delhi: Sultan Chand & Sons, 19th Edition.

4. Gupta, R.L., and Gupta, V.K. (2016). *Financial Accounting*, Delhi: Sultan
   Chand & Sons, Reprint.

5. Jain, S.P., and Narang, K. L. (2016). *Financial Accounting- I*, Delhi: Kalyani Publishers.

REFERENCE BOOKS

1. Maheswari, S.N. (2018). *Financial Accounting*, Noida: Vikas Publications.

2. Dr.Venkataraman & others (7 lecturers): *Financial Accounting*, VBH, Chennai.

3. Arulanandam, M.A., & Raman, K.S. (2015). *Advanced Accountancy*, Mumbai:
   HimalayaPublishing House, Revised Edition.

4. Tulsian (1997). *Advanced Accounting*, Noida: Tata MC. Graw hills.

5. Charumathi and Vinayagam (2002). *Financial Accounting*, Delhi: Sultan Chand &
   Sons.

WEB RESOURCES

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Code 24UCOC21	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	–	–	–	–	–	1	---
CO2	3	3	3	–	–	2	–	–	1	---
CO3	3	3	2	1	2	2	3	2	1	1
CO4	3	3	3	–	3	–	2	1	1	1
CO5	3	3	2	2	3	–	3	1	1	1

Strong - 3   Medium – 2   Low – 1

Dr.K.Prabhavathi
Dr.V.Shanthameena
Dr.M.Ponnien Selvi   Dr.R.Mahalakshmi
Head of the Department   **Course Designers**

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B.Com. (Computer Applications)
(for those who join in 2024 - 2025)

Semester II		Hours/Week: 5	
Core Course	**BUSINESS LAW**	Credits: 5	
Course Code		Internal	External
24UCOC22		25	75

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: State the meaning of basic concepts in Indian Contract Act 1872 and Sale of Goods Act,1930. [K1]

CO2: describe classification of contract, Guarantee, bailment, performance/ breach of contracts,rights and duties of the parties. [K2]

CO3: explain the prescribed provisions of Sale of Goods. [K2]

CO4: identify the rights, duties and liabilities of parties to the contract. [K3]

CO5: distinguish indemnity & guarantee , bailment & pledge and conditions & warranties. [K3]

UNIT I

Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract.

(15 Hours)

UNIT II

Performance of Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts – Remedies for Breachof contract – Termination and Discharge of Contract. (15 Hours)

UNIT III

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee – Extent of Surety''s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety. (15 Hours)

UNIT IV

Bailment and Pledge

Bailment and Pledge – Bailment – Concept – Essentials – Classification of Bailments, Duties and Rights of Bailor and Bailee – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee**.** (15 Hours)

UNIT V

Sale of Goods Act 1930:

Definition of Contract of Sale – Formation – Essentials of Contract of Sale – Conditions and Warranties – Transfer of Property – Contracts involving Sea Routes – Sale by Non-owners – Rights and duties of buyer – Rights of an Unpaid Seller. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Quasi Contract

2. Rights of an Unpaid Seller

TEXT BOOKS

1. Kapoor, N.D. (2022). *Business Laws*, New Delhi: Sultan Chand and Sons, 23rd Revised Edition.

2. Pillai, R.S.N. (2010). *Business Law*, New Delhi: S.Chand & Company Ltd., 3rd Revised Edition.

3. Kuchhal, M.C., & Vivek Kuchhal, (2017). *Business Law*, Noida: Vikas Publishing HousePvt. Ltd. Fifth Edition.

4. Dhandapani, M.V. (1990). *Business Laws*, New Delhi: Sultan Chand and Sons. II Edition.

5. Shusma Aurora, (2021). *Business Law*, New Delhi: Taxmann, 9th Edition.

REFERENCE BOOKS

1. Preethi Agarwal, *Business Law*, CA Foundation study material, Chennai

2. Saravanavel, Sumathi , Anu, (2018). *Business Law*, Mumbai: Himalaya Publications.

3. Kavya and Vidhyasagar, (2022). *Business Law*, New Delhi: Nithya Publication, FirstEdition.

4. Geet, D. (2017). *Business Law*, Nirali Pune: Prakashan Publication, Third Edition.

5. Sreenivasan, M.R. (2012). *Business Laws*, Chennai: Margham Publications, Fifth Edition.

Web Resources

1 www.cramerz.comwww.digitalbusinesslawgroup.com

2 http://swcu.libguides.com/buslaw

3 http://libguides.slu.edu/business law

Course Code **24UCOC22**	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO3	PSO 4.a	PSO 4.b	PSO5	PSO6	PSO7
CO1	3	3	2	2	2	1	1	-	1	1
CO2	3	3	3	3	3	2	2	-	1	1
CO3	3	3	3	3	3	1	1	-	1	2
CO4	3	3	3	3	3	2	2	-	1	1
CO5	3	3	3	3	3	2	2	-	1	1

Strong - 3   Medium – 2   Low – 1

Dr.C.Amiirtha Selvi
Dr.M.Subasini
Dr.M.Ponnien Selvi   Dr.K.Nivedha
Head of the Department   **Course Designers**

V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications)
(for those who join in 2024 - 2025)

Semester I	**PROGRAMMING IN C PRACTICAL**	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code **24UCCA21P**		Internal 40	External 60

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: describe the meaning of basic concepts of C language.[K2]

CO2: describe the various data types, operators and decision making statements
in C language. [K2]

CO3: make use of syntax for programs in C language. [K3]

CO4: write programs in C language. [K3]

CO5: use functions, pointers, structure and union in programming in C language. [K3]

UNIT I

Introduction to C Language: C Language Introduction – Features of C Language – Benefits of C over other languages – Compilation of C Program – First Program in C Pre-processor in C Pre–processor directives. (8 Hours)

UNIT II

Variables, Data Types & Operators: Variables and Keywords in C–Scope rules in C–DataTypes in C – Operators & Its Types – Typecasting in C. (10 Hours)

UNIT III

Control Flow Statements: Decision Making Statements–Switch Statement in C – C Loops & Control Structure Practice problems – Continue Statement, Break Statement**.** Array & String Handling in C: Arrays in C – Strings in C. (14 Hours)

UNIT IV

Multidimensional Arrays in C – String functions in C – Practice problems Functions in C: Function Prototype – Parameter Passing Techniques in C – Storage Classes in C – Recursion Concept – Functions in C Practice problems. (14 Hours)

UNIT V

Pointers, Structures, and Unions: Pointers in C – Structures – Union – Enumeration (or enum) in C – Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student' mark listpreparation). (14 Hours)

LIST OF PRACTICAL

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series $S = 1 - x + (x^2/2!) - (x^3/3!) + ---- - (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.
9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details using an array of structures With four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

SELF STUDY FOR ASSIGNMENT

1. Difference between while and do–while loop.   .

2. Student's mark list preparation using structure.

TEXT BOOKS

1. Balaguruswamy, E. (2019). *Programming in ANSI C*, McGraw Hill Education, 8th Edition, ISBN: 978–93–5316–513–0.

2. Pradip Dey, Manas Ghosh, (2018). *Programming in C*, Oxford University Press, 2nd Edition, ISBN: 978–01–9949–147–6.

3. Kernighan,B.W and Dennis M. Ritchie (2015). *The C Programming Language*, Pearson Education India, 2nd Edition, ISBN: 978–93–3254–944–9.

REFERENCE BOOKS

1. Yashavant P. Kanetkar (2019). *Let Us C*, BPB Publications, 16th Edition ISBN: 978– 93–8728–449–4.

2. Jacqueline A Jones and Keith Harrow, *Problem Solving with C,* Pearson Education, ISBN: 978–93–325–3800–9.

3. Dr. Guruprasad Nagraj, *C Programming for Problem Solving*, Himalaya Publishing House. ISBN–978–93–5299–361–1.

Web Resources

1. http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html
2. https://nptel.ac.in/courses/106/105/106105171/

Course Code 24UCCA21P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO7
CO1	3	3	3	2	3	_	2	2	_	_
CO2	3	3	3	2	2	_	2	2	_	_
CO3	3	3	2	2	3	–	–	2	–	–
CO4	3	2	2	1	–	_	2	2	–	–
CO5	3	3	3	1	1	–	–	2	–	–

Strong – 3   **Medium – 2**   **Low – 1**

Mrs.T.Veiluvanthal

Dr.M.Ponnien Selvi   Dr.P.Sudha

Head of the Department   **Course Designers**

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VIRUDHUNAGAR

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B.Com. (Computer Applications)
(for those who join in 2024 - 2025)

Semester II		Hours/Week: 2	
Skill Enhance Course	**BASIC ACCOUNTING PRINCIPLES**	Credits: 2	
Course Code		Internal	External
24UCON21		25	75

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: identify and be familiar with the classification of accounts and accounting terminology. [K1]

CO2: describe the rules of accounting and accounting process.[K1]

CO3: apply the rules for journalising, preparing day book and balancing the accounts. [K2]

CO4: prepare the final accounts. [K2]

CO5: integrate the trial balance and balance sheet.[K3]

UNIT I

　　　Introduction: Book Keeping –Accounting–Double Entry System –Classification of Accounts Accounting Standards – Meaning – Definition – Significance.　　　(5 Hours)

UNIT II

　　　Journal Entry: Rules for Journalising – Passing of Journal Entries.　　(5 Hours)

UNIT III

　　　Ledger: Purpose – Posting in the Ledger – Balancing an Account　(5 Hours)

UNIT IV

　　　Trial Balance: Preparation of Trial Balance.　　　　　　　(5 Hours)

UNIT V

　　　Final Accounts of Sole Trading Concern: Adjustment regarding Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance and Depreciation only.　　　　　　　　　　　　　(10 Hours)

Note:

Composition of the Question Paper:

Theory   : 33%

Problems : 67%

SELF STUDY FOR ASSIGNMENT

1. Advantages of Double Entry System.

2. Book keeping Vs. Accounting.

TEXT BOOKS

1. Nagarajan, K.L., Vinayagam, N., & Mani, P.L. (2013). *Principles of Accountancy,* New Delhi: Eurasia Publishing House Pvt. Ltd. Reprint.

2. GuptaV.K, (2009) *Fundamentals of Accountancy,* Sultan Chand &Sons, New Delhi.

REFERENCE BOOKS

1. Reddy, T.S., & Murthy. A. (2011). *Financial Accounting,* Chennai: Margha Publications, 6th Revised Edition, Reprint 2018.

2. Arulanandam, M.A., & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai:Himalaya Publishing House, 9th Revised Edition, Reprint 2016

WEB RESOURCES

1   https://www.slideshare.net/ramusakha/basics-of-financial-accounting

2   https://www.forbes.com/advisor/business/8-types-of-accounting-explained

3   https://in.indeed.com/career-advice/career-development/what-is-a-trial-balance

Course Code 24UCON21	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	3	3	-	-	-	-	-
CO2	3	3	-	-	-	-	1
CO3	3	3	1	1	-	-	1
CO4	3	3	1	1	-	-	1
CO5	3	3	1	1	-	1	1

Strong - 3   Medium – 2   Low – 1

Dr.M.PonnienSelvi   Dr. M.Annam
Head of the Department   **Course Designer**

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Semester II		Hours/Week: 2	
Skill Enhance Course	**FUNDAMENTALS OF MARKETING**	Credits: 2	
Course Code 24UCCN21		**Internal** 25	**External** 75

COURSE OUTCOMES

On completion of the course**,** the students will be able to

CO1: state basic concepts related to market, marketing and social media marketing [K1]

CO2: describe the classifications, importance, characteristics of to market, marketing and social media marketing. [K1]

CO3: interpret the characteristics of market, marketing and social media marketing.[K2]

CO4: explain the marketing strategies for new product with ethical principles. [K2]

CO5: apply the marketing strategies for new product in social media marketing [K3]

UNIT I

Market: Meaning – Definition – Classification of Market – Marketing – Meaning – Definition – Objectives – Importance – Marketing Mix – Elements of Marketing Mix.

(6 Hours)

UNIT II

Product: Introduction and Important features of product - Product Life Cycle – Different Stages – Advantages of Product Life Cycle – New product development planning process. Pricing: Meaning - Importance – Objectives – Kinds of Pricing. (6 Hours)

UNIT III

Promotion: Meaning – Importance – Objectives – Forms of Promotion – Sales promotion – Objectives– Advantages – Limitations of Sales promotion. (6 Hours)

UNIT IV

Channels of Distribution: Meaning – Definition – Importance – Factors determining choice of channel of distribution–Consumer Goods – Characteristics – Classification – Marketing

Channel for Consumer Goods – Industrial Goods - Characteristics – Classification – Marketing Channel of Industrial Goods.   (6 Hours)

UNIT V

   Social Media Marketing: Importance – Goals and Strategies – Advantages and Disadvantages – Security Measures – Ethics – Determine Common Social Media Pitfalls to Avoid – Tips to Use Social Media Marketing Tools: Twitter – LinkedIn – Snapchat – YouTube – Pinterest – Instagram.   (6 Hours)

SELF STUDY FOR ASSIGNMENT

   1. Selection of Channel of Distribution for Given Product
   2. Selection of Social Media for Given Product

TEXT BOOK
      Study material prepared by Course Designer

REFERENCE BOOKS

   1. Pillai, R.S.N &Bagavathi, (2016) *Marketing Management*, New Delhi, New Delhi S.Chand& Company Ltd.`
   2. Varshney, R.L. & Gupta, S.L.,(2016) New Delhi S.Chand & Company Ltd.

Course Code 24UCCN21	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	-	-	2	-	-
CO2	3	3	-	-	2	-	-
CO3	3	3	-	-	2	-	2
CO4	3	3	2	1	2	-	-
CO5	3	3	2	1	2	1	-

   Strong - 3   **Medium – 2**   **Low – 1**

                                                      Dr. P.T.Kanthimathi
   Dr.M.PonnienSelvi   Dr. B.Suganya
   Head of the Department   **Course Designers**

                                    19th Academic Council Meeting 14.08.2024

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Semester II	**BUSINESS ANALYTICS USING EXCEL PRACTICAL**	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code **24UCCS21P**		Internal 40	External 60

COURSE OUTCOMES

On completion of the course, the students will be able to

CO1: write the basic steps to create excel worksheet. [K2]

CO2: mention the specific procedures for the required lab practical in MS-Excel. [K2]

CO3: draft the various advanced excel functions. [K3]

CO4: create the required worksheet, chart and use of various advanced excel functions. [K3]

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

MS Excel

1. Preparation of Inventory Details using Multiple worksheet.

2. Preparation of Employee Details using VLOOKUP.

3. Preparation of Employee Pay details using HLOOKUP.

4. Preparation of Sales Details using XLOOKUP.

5. Creation of Gantt Chart for Company Project Details.

6. Preparation of Company Details using Index and Match function.

7. Creation of Dashboard for Company Expenses Details.

8. Preparation of Product Details using Advanced Pivot Table.

9. Create a Macro for Employee Details of various departments.

10. Creation of Sparkline for Product Details

Course Code 24UCCS21P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	1	1	–	–	1	–	–
CO 2	3	2	2	1	–	_	2	1	–	–
CO 3	3	3	3	2	2	_	2	2	–	–
CO 4	3	3	3	1	2	_	1	2	2	–
CO 5	3	3	2	1	2	_	–	2	2	–

Strong - 3   **Medium – 2**   **Low – 1**

	Mrs. T. Veiluvanthal
Dr. M.Ponnien Selvi	Dr.E. Synthiya Judith Gnanaselvi
Head of the Department	**Course Designers**